

9-28-18 Survey Results  
Who is required to register?

		AL	GA	IA	ID	KS	KY	MN	MS	OK	PA	TX	WA	Amazon	Microsoft	TaxCloud	Walmart	D Yetter	Total
1	The marketplace facilitator is required to register, collect and remit sales/use tax on behalf of all of its marketplace sellers, without exception. However, the marketplace facilitator, at its discretion, can enter into an agreement with a marketplace seller allowing that marketplace seller to register, collect and remit sales/use tax on that seller's sales.														X	X see comments		X see comments	3
2	The marketplace facilitator is required to register, collect and remit sales/use tax on behalf of all of its marketplace sellers, unless a marketplace seller has opted to register, collect and remit sales/use tax on its sales made through that marketplace facilitator and has provided to the marketplace facilitator a copy of its registration with the state.					X			X see comments								see comments		2
3	The marketplace facilitator is required to register, collect and remit sales/use tax on behalf of all of its marketplace sellers, without exception.	X	X see comments		X	X		X see comments		X	X	X see comment	X	X	X		see comments	X	12
4 Other																	see comments		0